

## NONMAJOR GOVERNMENTAL FUNDS

### Special Revenue Funds

Special Revenue Funds account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or for major capital projects) that are legally restricted to expenditures for specific purposes.

**City Constable Court Costs Fund** accounts for City Court cost fees collected from serving the execution of civil papers, garnishment fees and assessments required to maintain the City Constable's office.

**Mosquito Abatement and Rodent Control Fund** accounts for the special property tax levy required to cover the cost of controlling mosquitoes and rodents.

**Library Board of Control Fund** accounts for the special property tax levy required to fund the operation, maintenance and expansion of the East Baton Rouge Parish Library System.

**Downtown Development District** accounts for the special property tax levied within the district for education, planning, traffic, security, promotion and development of the district.

**Gaming Enforcement Division Fund** accounts for monies collected from the 5% bingo assessment fee collected for the purpose of funding the enforcement and administration of guidelines and regulations relative to the playing of charitable bingo by licensed organizations.

**Animal Control Center Fund** accounts for monies collected from services rendered in licensing and leashing of small animals.

**Federal Forfeited Property Fund** accounts for the cash proceeds received from federal seizures and forfeitures, as well as any interest earned on these funds, according to accounting guidelines of the U.S. Attorney General's Office.

**East Baton Rouge Parish Communications District** was created to provide citizens of East Baton Rouge Parish with Enhanced 911, a computer aided telephone dispatch system that processes incoming requests for emergency assistance, and provides instructions in first aid to the caller.

**Emergency Medical Services Fund** accounts for the special property tax levy required to maintain emergency medical services in East Baton Rouge Parish.

**Fire Department Pay Enhancement Fund** accounts for the special property tax levied within the City of Baton Rouge to fund increases in salaries and benefits for the City of Baton Rouge Municipal Fire personnel.

**Consolidated Road Lighting District No. 1** accounts for the special property tax levy required to provide street and road lights within the district.

**Parish Transportation Fund** accounts for receipts from the State Shared Revenue-Parish Transportation Fund as authorized by the Louisiana Revised Statute 48:751 to be used primarily for road improvement and mass transit.

Continued

## NONMAJOR GOVERNMENTAL FUNDS

### Special Revenue Funds (Continued)

**Parish Street Maintenance Fund** accounts for the portion (40%) of the one-half of one percent sales tax levied for the sole purpose of public road and street repair within East Baton Rouge Parish.

**Consolidated Garbage Service District No. 1** accounts for the special property tax levy required to maintain waste collection and disposal services for the parish rural area.

**Grants Fund** accounts for the receipts and disbursements of Federal and State grants.

### Debt Service Funds

Debt Service Funds account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

**City Sales Tax Bonds Debt Service Fund** accounts for sales tax revenues dedicated for the payment of principal and interest requirements of the 1992, 1992A, 1993, 1997, 1998A and 2001A Public Improvement Sales Tax Bonds of the City of Baton Rouge. Also accounts for the portion of the bonds issued for the purpose of advance refunding certain outstanding obligations of the City-Parish.

**Parish Sales Tax Bonds Debt Service Fund** accounts for sales tax revenues dedicated for the payment of principal and interest requirements of the 1998C Public Improvement Sales Tax Bonds of the Parish of East Baton Rouge. Also accounts for the portion of the bonds issued for the purpose of advance refunding certain outstanding obligations of the City-Parish.

**State and Local Government Securities Debt Service Fund** accounts for the portion of the 1997 City Sales Tax Revenue Bonds which were previously being paid from the 1997 Passenger Facility Charge Intergovernmental Obligation from the Greater Baton Rouge Airport District to the General Fund. The proceeds reserved for refunding of the 1997 note were placed in State and Local Government Series securities (SLGS), where they will be used to service the original 1997 City Bonds.

**Taxable Refunding Bonds Debt Service Fund** accounts for the payment of principal, interest, and related charges for the 2002A Variable Rate Taxable Refunding Bonds, the 2002B Fixed Rate Taxable Refunding Bonds, and for fiscal year 2002, the debt service for the City of Baton Rouge's long-term Note to the Municipal Employees' Police Retirement System (MPERS) prior to its refunding.

**Excess Revenue and Limited Tax Fund** accounts for transfers from the general fund, special revenue funds, and capital projects funds for payment of interest and principal redemption requirements of capital leases, contracts, loans, notes, and bonds that do not require a vote of the general public.



**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**DECEMBER 31, 2002**

	Special Revenue				
	City Constable Court Costs	Mosquito Abatement and Rodent Control	Library Board of Control	Downtown Development District	Gaming Enforcement Division
<b>ASSETS</b>					
Cash and cash equivalents	\$ 22,358	\$ 925,614	\$ 9,024,546	\$ --	\$ 2,017
Investments	--	--	22,094,579	--	--
Property taxes receivable-net	--	449,748	4,229,215	87,228	--
Sales taxes receivable	--	--	--	--	--
Accounts receivable	--	--	--	--	--
Accrued interest receivable	--	2,397	64,886	--	--
Due from other governments	--	1,667,260	15,518,522	244,149	--
U.S. Housing and Urban Development loans receivable	--	--	--	--	--
<b>Total assets</b>	<b>\$ 22,358</b>	<b>\$ 3,045,019</b>	<b>\$ 50,931,748</b>	<b>\$ 331,377</b>	<b>\$ 2,017</b>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>Liabilities:</b>					
Accounts and contracts payable	\$ 11,238	\$ 109,701	\$ 285,208	\$ 1,987	\$ 179
Due to other funds	--	--	18,195,846	232,128	--
Due to other governments	--	--	--	--	--
Accrued salaries payable	11,120	35,046	336,172	9,216	1,838
Deferred revenue	--	102,916	967,771	8,866	--
Deposits and escrow accounts	--	--	(80)	--	--
<b>Total liabilities</b>	<b>22,358</b>	<b>247,663</b>	<b>19,784,917</b>	<b>252,197</b>	<b>2,017</b>
<b>Fund balances:</b>					
<b>Reserved for:</b>					
Encumbrances	--	22,234	28,709	--	--
U.S. Housing and Urban Development loans	--	--	--	--	--
Debt service - principal	--	--	--	--	--
Debt service - interest	--	--	--	--	--
Subsequent year expenditures	--	224,660	--	--	--
Continuing projects	--	666,030	--	26,123	--
<b>Unreserved:</b>					
Designated for solid waste collection and disposal	--	--	--	--	--
Undesignated	--	1,884,432	31,118,122	53,057	--
<b>Total fund balances</b>	<b>--</b>	<b>2,797,356</b>	<b>31,146,831</b>	<b>79,180</b>	<b>--</b>
<b>Total liabilities and fund balances</b>	<b>\$ 22,358</b>	<b>\$ 3,045,019</b>	<b>\$ 50,931,748</b>	<b>\$ 331,377</b>	<b>\$ 2,017</b>

The accompanying notes are an integral part of this statement.

Continued

Special Revenue						
Animal Control Center	Federal Forfeited Property	E.B.R. Parish Communications District	Emergency Medical Services	B.R. Fire Department Pay Enhancement	Consolidated Road Lighting District No. 1	Parish Transportation
\$ 62,336	\$ 125,067	\$ 2,259,498	\$ 1,631,184	\$ 196,809	\$ 2,482,847	\$ 1,580,095
--	--	--	3,993,587	--	--	3,868,510
--	--	--	1,144,098	1,228,575	111,826	--
--	--	--	--	--	--	--
--	--	--	709,815	--	--	--
88	143	4,218	11,648	--	4,888	11,076
--	--	755,317	4,198,108	5,215,770	421,075	452,101
--	--	--	--	--	--	--
<u>\$ 62,424</u>	<u>\$ 125,210</u>	<u>\$ 3,019,033</u>	<u>\$ 11,688,440</u>	<u>\$ 6,641,154</u>	<u>\$ 3,020,636</u>	<u>\$ 5,911,782</u>
\$ 14,259	\$ 14	\$ 66,622	\$ 136,585	\$ 32,275	\$ 33,883	\$ 331,797
--	--	--	--	5,490,012	--	--
--	--	--	--	--	--	--
22,974	84	45,068	260,865	242,772	--	--
--	--	--	261,805	343,545	20,661	--
--	--	--	--	--	--	--
<u>37,233</u>	<u>98</u>	<u>111,690</u>	<u>659,255</u>	<u>6,108,604</u>	<u>54,544</u>	<u>331,797</u>
--	--	--	288,949	--	--	956,910
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	782,230
10,613	2,919	--	572,375	--	500,000	2,900,173
--	--	--	--	--	--	--
14,578	122,193	2,907,343	10,167,861	532,550	2,466,092	940,672
<u>25,191</u>	<u>125,112</u>	<u>2,907,343</u>	<u>11,029,185</u>	<u>532,550</u>	<u>2,966,092</u>	<u>5,579,985</u>
<u>\$ 62,424</u>	<u>\$ 125,210</u>	<u>\$ 3,019,033</u>	<u>\$ 11,688,440</u>	<u>\$ 6,641,154</u>	<u>\$ 3,020,636</u>	<u>\$ 5,911,782</u>

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**DECEMBER 31, 2002**

	Special Revenue			
	Parish Street Maintenance	Consolidated Garbage Service District No. 1	Grants	Total
<b>ASSETS</b>				
Cash and cash equivalents	\$ 1,709,365	\$ 2,531,224	\$ 2,794,788	\$ 25,347,748
Investments	4,184,996	6,197,134	--	40,338,806
Property taxes receivable-net	--	831,628	--	8,082,318
Sales taxes receivable	1,247,725	--	--	1,247,725
Accounts receivable	--	431,824	--	1,141,639
Accrued interest receivable	11,895	17,657	8,052	136,948
Due from other governments	--	3,199,203	3,809,633	35,481,138
U.S. Housing and Urban Development loans receivable	--	--	6,800,403	6,800,403
Total assets	<u>\$ 7,153,981</u>	<u>\$ 13,208,670</u>	<u>\$ 13,412,876</u>	<u>\$ 118,576,725</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts and contracts payable	\$ 1,117,967	\$ 757,766	\$ 1,319,093	\$ 4,218,574
Due to other funds	--	--	--	23,917,986
Due to other governments	119,805	--	674	120,479
Accrued salaries payable	--	--	451,690	1,416,845
Deferred revenue	--	235,341	2,621,885	4,562,790
Deposits and escrow accounts	--	--	272,055	271,975
Total liabilities	<u>1,237,772</u>	<u>993,107</u>	<u>4,665,397</u>	<u>34,508,649</u>
Fund balances:				
Reserved for:				
Encumbrances	2,853,050	--	41,359	4,191,211
U.S. Housing and Urban Development loans	--	--	6,800,403	6,800,403
Debt service - principal	--	--	--	--
Debt service - interest	--	--	--	--
Subsequent year expenditures	--	355,350	--	1,362,240
Continuing projects	2,685,714	--	1,721,685	9,085,632
Unreserved:				
Designated for solid waste collection and disposal	--	11,860,213	--	11,860,213
Undesignated	377,445	--	184,032	50,768,377
Total fund balances	<u>5,916,209</u>	<u>12,215,563</u>	<u>8,747,479</u>	<u>84,068,076</u>
Total liabilities and fund balances	<u>\$ 7,153,981</u>	<u>\$ 13,208,670</u>	<u>\$ 13,412,876</u>	<u>\$ 118,576,725</u>

The accompanying notes are an integral part of this statement.

EXHIBIT C - 1  
(Continued)

Debt Service

City Sales Tax Bonds	Parish Sales Tax Bonds	State and Local Government Securities	Taxable Refunding Bonds	Excess Revenue and Limited Tax	Total	Total Nonmajor Governmental Funds
\$ 3,606,991	\$ 65,626	\$ 4,167,170	\$ 1,051,662	\$ --	\$ 8,891,449	\$ 34,239,197
18,301,502	653,368	--	--	--	18,954,870	59,293,676
--	--	--	--	--	--	8,082,318
--	--	--	--	--	--	1,247,725
--	--	--	--	--	--	1,141,639
264,342	8,390	--	666	--	273,398	410,346
--	--	--	--	--	--	35,481,138
--	--	--	--	--	--	6,800,403
<u>\$ 22,172,835</u>	<u>\$ 727,384</u>	<u>\$ 4,167,170</u>	<u>\$ 1,052,328</u>	<u>\$ --</u>	<u>\$ 28,119,717</u>	<u>\$ 146,696,442</u>
\$ 653	\$ --	\$ --	\$ 98,216	\$ --	\$ 98,869	\$ 4,317,443
--	--	--	--	--	--	23,917,986
--	--	--	--	--	--	120,479
--	--	--	--	--	--	1,416,845
--	--	--	--	--	--	4,562,790
--	--	--	--	--	--	271,975
<u>653</u>	<u>--</u>	<u>--</u>	<u>98,216</u>	<u>--</u>	<u>98,869</u>	<u>34,607,518</u>
--	--	--	--	--	--	4,191,211
--	--	--	--	--	--	6,800,403
14,187,518	670,417	4,146,167	954,112	--	19,958,214	19,958,214
7,984,664	56,967	21,003	--	--	8,062,634	8,062,634
--	--	--	--	--	--	1,362,240
--	--	--	--	--	--	9,085,632
--	--	--	--	--	--	11,860,213
--	--	--	--	--	--	50,768,377
<u>22,172,182</u>	<u>727,384</u>	<u>4,167,170</u>	<u>954,112</u>	<u>--</u>	<u>28,020,848</u>	<u>112,088,924</u>
<u>\$ 22,172,835</u>	<u>\$ 727,384</u>	<u>\$ 4,167,170</u>	<u>\$ 1,052,328</u>	<u>\$ --</u>	<u>\$ 28,119,717</u>	<u>\$ 146,696,442</u>

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2002**

	Special Revenue				
	City Constable Court Costs	Mosquito Abatement and Rodent Control	Library Board of Control	Downtown Development District	Gaming Enforcement Division
<b>REVENUES</b>					
Taxes:					
Property	\$ --	\$ 2,194,617	\$ 20,637,102	\$ 338,519	\$ --
Sales	--	--	--	--	--
Licenses and permits	--	--	--	--	--
Intergovernmental revenues	26,030	277,594	--	--	3,600
Charges for services	418,309	23,352	86,754	--	76,160
Fines and forfeits	10,772	--	327,444	--	--
Investment earnings	(395)	43,284	750,810	(1,559)	77
Miscellaneous revenues	--	38,760	8,538	3,250	--
Total revenues	<u>454,716</u>	<u>2,577,607</u>	<u>21,810,648</u>	<u>340,210</u>	<u>79,837</u>
<b>EXPENDITURES</b>					
Current:					
General government	587,989	--	--	--	98,234
Public safety	--	--	--	--	--
Transportation	--	--	--	--	--
Sanitation	--	--	--	--	--
Health and welfare	--	2,852,298	--	--	--
Culture and recreation	--	--	13,915,474	--	--
Conservation and development	--	--	--	354,357	--
Debt service:					
Principal retirement	--	--	--	--	--
Interest and fiscal charges	--	--	--	--	--
Bond issuance costs	--	--	--	--	--
Capital outlay	--	152,577	266,981	5,323	--
Intergovernmental	--	--	--	--	--
Total expenditures	<u>587,989</u>	<u>3,004,875</u>	<u>14,182,455</u>	<u>359,680</u>	<u>98,234</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(133,273)</u>	<u>(427,268)</u>	<u>7,628,193</u>	<u>(19,470)</u>	<u>(18,397)</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	133,273	--	--	25,420	--
Transfers out	--	--	(4,561,854)	--	--
Refunding bonds issued	--	--	--	--	--
Current refunding of debt	--	--	--	--	--
Proceeds of capital asset disposition	--	--	1,129	--	--
Total other financing sources and uses	<u>133,273</u>	<u>--</u>	<u>(4,560,725)</u>	<u>25,420</u>	<u>--</u>
Net change in fund balances	--	(427,268)	3,067,468	5,950	(18,397)
Fund balances, January 1	--	3,224,624	28,079,363	73,230	18,397
Fund balances, December 31	<u>\$ --</u>	<u>\$ 2,797,356</u>	<u>\$ 31,146,831</u>	<u>\$ 79,180</u>	<u>\$ --</u>

The accompanying notes are an integral part of this statement.

Continued

Special Revenue						
Animal Control Center	Federal Forfeited Property	E.B.R. Parish Communications District	Emergency Medical Services	B.R. Fire Department Pay Enhancement	Consolidated Road Lighting District No. 1	Parish Transpor- tation
\$ --	\$ --	\$ --	\$ 5,582,798	\$ 6,875,384	\$ 555,763	\$ --
--	--	--	--	--	--	--
344,431	--	--	--	--	--	--
--	--	--	--	--	56,945	2,769,638
107,994	--	3,252,063	5,525,231	--	--	--
--	118,457	--	--	--	--	--
1,081	1,018	34,792	140,766	(53,151)	52,368	118,551
33,840	--	--	81,472	--	--	--
487,346	119,475	3,286,855	11,330,267	6,822,233	665,076	2,888,189
--	--	--	--	--	--	--
--	61,631	2,254,055	8,989,312	6,202,386	--	--
--	--	--	--	--	478,253	594,498
--	--	--	--	--	--	--
1,005,141	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
18,525	--	--	471,210	--	--	3,204,307
--	--	--	--	--	--	947,230
1,023,666	61,631	2,254,055	9,460,522	6,202,386	478,253	4,746,035
(536,320)	57,844	1,032,800	1,869,745	619,847	186,823	(1,857,846)
532,140	--	395,951	75,972	--	--	--
--	--	(414,042)	(395,951)	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
40	--	75	5,250	--	--	--
532,180	--	(18,016)	(314,729)	--	--	--
(4,140)	57,844	1,014,784	1,555,016	619,847	186,823	(1,857,846)
29,331	67,268	1,892,559	9,474,169	(87,297)	2,779,269	7,437,831
\$ 25,191	\$ 125,112	\$ 2,907,343	\$ 11,029,185	\$ 532,550	\$ 2,966,092	\$ 5,579,985

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2002**

	Special Revenue			
	Parish Street Maintenance	Consolidated Garbage Service District No. 1	Grants	Total
<b>REVENUES</b>				
Taxes:				
Property	\$ --	\$ 4,206,263	\$ --	\$ 40,390,446
Sales	12,738,869	--	--	12,738,869
Licenses and permits	--	--	--	344,431
Intergovernmental revenues	--	770,053	34,795,750	38,699,610
Charges for services	--	5,719,435	--	15,209,298
Fines and forfeits	--	--	--	456,673
Investment earnings	108,944	201,415	61,677	1,459,678
Miscellaneous revenues	--	--	2,857,031	3,022,891
Total revenues	<u>12,847,813</u>	<u>10,897,166</u>	<u>37,714,458</u>	<u>112,321,896</u>
<b>EXPENDITURES</b>				
Current:				
General government	--	--	62,086	748,309
Public safety	--	--	2,280,308	19,787,692
Transportation	10,297,426	--	94,223	11,464,400
Sanitation	--	9,551,322	--	9,551,322
Health and welfare	--	--	2,363,438	6,220,877
Culture and recreation	--	--	102,385	14,017,859
Conservation and development	--	--	32,524,024	32,878,381
Debt service:				
Principal retirement	--	--	--	--
Interest and fiscal charges	--	--	--	--
Bond issuance costs	--	--	--	--
Capital outlay	--	--	3,288,524	7,407,447
Intergovernmental	--	--	--	947,230
Total expenditures	<u>10,297,426</u>	<u>9,551,322</u>	<u>40,714,988</u>	<u>103,023,517</u>
Excess (deficiency) of revenues over (under) expenditures	<u>2,550,387</u>	<u>1,345,844</u>	<u>(3,000,530)</u>	<u>9,298,379</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	--	--	47,368	1,210,124
Transfers out	--	(1,077,030)	(412,722)	(6,861,599)
Refunding bonds issued	--	--	--	--
Current refunding of debt	--	--	--	--
Proceeds of capital asset disposition	--	--	400	6,894
Total other financing sources and uses	<u>--</u>	<u>(1,077,030)</u>	<u>(364,954)</u>	<u>(5,644,581)</u>
Net change in fund balances	2,550,387	268,814	(3,365,484)	3,653,798
Fund balances, January 1	<u>3,365,822</u>	<u>11,946,749</u>	<u>12,112,963</u>	<u>80,414,278</u>
Fund balances, December 31	<u>\$ 5,916,209</u>	<u>\$ 12,215,563</u>	<u>\$ 8,747,479</u>	<u>\$ 84,068,076</u>

The accompanying notes are an integral part of this statement.

## Debt Service

City Sales Tax Bonds	Parish Sales Tax Bonds	State and Local Government Securities	Taxable Refunding Bonds	Excess Revenue and Limited Tax	Total	Total Nonmajor Governmental Funds
\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ 40,390,446
14,648,079	415,693	--	--	--	15,063,772	27,802,641
--	--	--	--	--	--	344,431
--	--	--	--	--	--	38,699,610
--	--	--	--	--	--	15,209,298
--	--	--	--	--	--	456,673
577,160	20,987	190,941	3,958	--	793,046	2,252,724
--	--	--	--	--	--	3,022,891
<u>15,225,239</u>	<u>436,680</u>	<u>190,941</u>	<u>3,958</u>	<u>--</u>	<u>15,856,818</u>	<u>128,178,714</u>
--	--	--	--	--	--	748,309
--	--	--	--	--	--	19,787,692
--	--	--	--	--	--	11,464,400
--	--	--	--	--	--	9,551,322
--	--	--	--	--	--	6,220,877
--	--	--	--	--	--	14,017,859
--	--	--	--	--	--	32,878,381
8,565,000	470,000	--	299,764	1,621,100	10,955,864	10,955,864
6,560,011	156,952	--	1,809,324	2,502,834	11,029,121	11,029,121
--	--	--	1,926,879	--	1,926,879	1,926,879
--	--	--	--	--	--	7,407,447
--	--	--	--	--	--	947,230
<u>15,125,011</u>	<u>626,952</u>	<u>--</u>	<u>4,035,967</u>	<u>4,123,934</u>	<u>23,911,864</u>	<u>126,935,381</u>
<u>100,228</u>	<u>(190,272)</u>	<u>190,941</u>	<u>(4,032,009)</u>	<u>(4,123,934)</u>	<u>(8,055,046)</u>	<u>1,243,333</u>
--	--	--	3,019,028	4,123,934	7,142,962	8,353,086
--	--	(982,741)	--	--	(982,741)	(7,844,340)
--	--	--	73,450,000	--	73,450,000	73,450,000
--	--	--	(71,482,907)	--	(71,482,907)	(71,482,907)
--	--	--	--	--	--	6,894
--	--	(982,741)	4,986,121	4,123,934	8,127,314	2,482,733
100,228	(190,272)	(791,800)	954,112	--	72,268	3,726,066
<u>22,071,954</u>	<u>917,656</u>	<u>4,958,970</u>	<u>--</u>	<u>--</u>	<u>27,948,580</u>	<u>108,362,858</u>
<u>\$ 22,172,182</u>	<u>\$ 727,384</u>	<u>\$ 4,167,170</u>	<u>\$ 954,112</u>	<u>\$ --</u>	<u>\$ 28,020,848</u>	<u>\$ 112,088,924</u>

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**CAPITAL PROJECTS FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES - BUDGET AND ACTUAL**  
**FROM INCEPTION AND FOR THE YEAR ENDED DECEMBER 31, 2002**

EXHIBIT C - 3

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
<b>REVENUES</b>				
Taxes:				
General property taxes	\$ 16,993,668	\$ --	\$ 16,993,668	\$ 16,993,668
General sales and use taxes	74,816,106	17,211,616	92,027,722	91,467,860
Total taxes	<u>91,809,774</u>	<u>17,211,616</u>	<u>109,021,390</u>	<u>108,461,528</u>
Intergovernmental revenues:				
State grants:				
Department of Public Safety and Corrections	16,375,582	2,125,878	18,501,460	29,407,775
Department of Transportation and Development	11,118,168	1,060,303	12,178,471	13,356,826
Louisiana State Capital Outlay Bill	365,208	3,098,706	3,463,914	6,250,000
Department of Treasury	1,161,000	--	1,161,000	1,161,000
Pride Fire Protection District	10,353	--	10,353	10,353
E.B.R. Parish Sheriff	186,009	82,369	268,378	500,000
Payment in lieu of taxes	5,870	--	5,870	5,870
Total intergovernmental revenues	<u>29,222,190</u>	<u>6,367,256</u>	<u>35,589,446</u>	<u>50,691,824</u>
Investment earnings	<u>14,278,107</u>	<u>1,573,058</u>	<u>15,851,165</u>	<u>15,291,890</u>
Miscellaneous revenues:				
Interest earned on assessments	4,984	--	4,984	4,984
Lease of old pistol range land	32,500	292,500	325,000	325,000
Special assessments	31,332	--	31,332	31,332
Contributions from private business	700,937	218,571	919,508	656,031
Contributions from government agencies	24,137	--	24,137	12,637
Donations	278,360	--	278,360	278,360
Total miscellaneous revenues	<u>1,072,250</u>	<u>511,071</u>	<u>1,583,321</u>	<u>1,308,344</u>
Total revenues	<u>136,382,321</u>	<u>25,663,001</u>	<u>162,045,322</u>	<u>175,753,586</u>
<b>EXPENDITURES</b>				
Land	12,722,460	998,541	13,721,001	23,341,380
Buildings	68,677,825	6,116,461	74,794,286	93,892,909
Improvements (other than buildings)	94,195,092	14,393,534	108,588,626	171,304,125
Equipment	6,334,251	5,322,230	11,656,481	17,947,648
Other	532,716	94,762	627,478	932,426
Total expenditures	<u>182,462,344</u>	<u>26,925,528</u>	<u>209,387,872</u>	<u>307,418,488</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(46,080,023)</u>	<u>(1,262,527)</u>	<u>(47,342,550)</u>	<u>(131,664,902)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	98,919,552	20,733,568	119,653,120	119,653,120
Transfers out	(30,979,197)	(3,518,824)	(34,498,021)	(51,467,980)
Bonds issued	60,338,517	--	60,338,517	60,338,517
Increase in long term lease	4,763,584	--	4,763,584	4,763,584
Total other financing sources and uses	<u>133,042,456</u>	<u>17,214,744</u>	<u>150,257,200</u>	<u>133,287,241</u>
Net change in fund balances	<u>\$ 86,962,433</u>	<u>15,952,217</u>	<u>\$ 102,914,650</u>	<u>\$ 1,622,339</u>
Fund balances, January 1		<u>86,962,433</u>		
Fund balances, December 31		<u>\$ 102,914,650</u>		

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
CITY CONSTABLE COURT COSTS SPECIAL REVENUE FUND  
FOR THE YEAR ENDED DECEMBER 31, 2002**

EXHIBIT C - 4

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Intergovernmental revenues:				
State shared revenues:				
On-behalf payments	\$ 26,100	\$ 26,590	\$ 26,030	\$ (560)
Charges for services:				
Judiciary court costs	470,000	359,126	359,451	325
School security fees	--	23,000	20,904	(2,096)
Constable bench warrant fees	60,000	46,000	37,784	(8,216)
Miscellaneous	--	--	170	170
Total charges for services	530,000	428,126	418,309	(9,817)
Fines and forfeits:				
City court forfeitures	--	--	10,772	10,772
Investment earnings	--	--	(395)	(395)
Total revenues	556,100	454,716	454,716	--
<b>EXPENDITURES</b>				
Current:				
General government:				
Judicial	556,100	587,989	587,989	--
Excess (deficiency) of revenues over (under) expenditures	--	(133,273)	(133,273)	--
<b>OTHER FINANCING SOURCES</b>				
Transfers in:				
General Fund	--	133,273	133,273	--
Net change in fund balances	--	--	--	--
Fund balances, January 1	--	--	--	--
Fund balances, December 31	\$ --	\$ --	\$ --	\$ --

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
MOSQUITO ABATEMENT AND RODENT CONTROL SPECIAL REVENUE FUND  
FOR THE YEAR ENDED DECEMBER 31, 2002**

EXHIBIT C - 5

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes:				
General property taxes	\$ 2,011,450	\$ 2,011,450	\$ 2,194,617	\$ 183,167
Intergovernmental revenue:				
State grants:				
Department of Military Affairs	--	277,594	277,594	--
Charges for services:				
Out of parish spraying	--	--	23,352	23,352
Investment earnings	70,000	70,000	43,284	(26,716)
Miscellaneous revenues:				
Other income	6,500	6,500	38,760	32,260
Total revenues	2,087,950	2,365,544	2,577,607	212,063
<b>EXPENDITURES</b>				
Current:				
Health and welfare:				
Operations	2,105,850	2,900,819	2,574,704	326,115
West Nile Virus expense recovery	--	277,594	277,594	--
Capital outlay	875,000	838,031	174,811	663,220
Total expenditures	2,980,850	4,016,444	3,027,109	989,335
Excess (deficiency) of revenues over (under) expenditures	(892,900)	(1,650,900)	(449,502)	1,201,398
<b>OTHER FINANCING SOURCES</b>				
Proceeds of capital asset disposition	6,000	6,000	--	(6,000)
Net change in fund balances	(886,900)	(1,644,900)	(449,502)	1,195,398
Fund balances, January 1	3,224,624	3,224,624	3,224,624	--
Fund balances, December 31	\$ 2,337,724	\$ 1,579,724	\$ 2,775,122	\$ 1,195,398

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
LIBRARY BOARD OF CONTROL SPECIAL REVENUE FUND  
FOR THE YEAR ENDED DECEMBER 31, 2002**

EXHIBIT C - 6

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes:				
General property taxes	\$ 18,922,220	\$ 18,922,220	\$ 20,637,102	\$ 1,714,882
Charges for services:				
Library - copy machine	92,000	92,000	86,754	(5,246)
Fines and forfeits:				
Fines	285,000	285,000	327,444	42,444
Investment earnings	825,000	825,000	750,810	(74,190)
Miscellaneous revenues:				
Donations	2,000	2,000	7,684	5,684
Other income	1,000	1,000	854	(146)
Total miscellaneous revenues	3,000	3,000	8,538	5,538
Total revenues	20,127,220	20,127,220	21,810,648	1,683,428
<b>EXPENDITURES</b>				
Current:				
Culture and recreation:				
Operations	14,938,407	15,009,781	13,944,183	1,065,598
Capital outlay	400,730	317,502	266,981	50,521
Total expenditures	15,339,137	15,327,283	14,211,164	1,116,119
Excess (deficiency) of revenues over (under) expenditures	4,788,083	4,799,937	7,599,484	2,799,547
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out:				
Grants Fund	--	(11,854)	(11,854)	--
Capital Projects Fund	(4,550,000)	(4,550,000)	(4,550,000)	--
Total transfers out	(4,550,000)	(4,561,854)	(4,561,854)	--
Proceeds of capital asset disposition	--	--	1,129	1,129
Total other financing sources and uses	(4,550,000)	(4,561,854)	(4,560,725)	1,129
Net change in fund balances	238,083	238,083	3,038,759	2,800,676
Fund balances, January 1	28,079,363	28,079,363	28,079,363	--
Fund balances, December 31	\$ 28,317,446	\$ 28,317,446	\$ 31,118,122	\$ 2,800,676

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
DOWNTOWN DEVELOPMENT DISTRICT SPECIAL REVENUE FUND  
FOR THE YEAR ENDED DECEMBER 31, 2002**

EXHIBIT C - 7

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes:				
General property taxes	\$ 322,480	\$ 322,480	\$ 338,519	\$ 16,039
Investment earnings	--	--	(1,559)	(1,559)
Miscellaneous revenues:				
Donations	20,000	20,000	3,250	(16,750)
Total revenues	342,480	342,480	340,210	(2,270)
<b>EXPENDITURES</b>				
Current:				
Conservation and development:				
Operations	379,286	380,481	354,357	26,124
Capital outlay	3,418	5,323	5,323	--
Total expenditures	382,704	385,804	359,680	26,124
Excess (deficiency) of revenues over (under) expenditures	(40,224)	(43,324)	(19,470)	23,854
<b>OTHER FINANCING SOURCES</b>				
Transfers in:				
General Fund	22,320	25,420	25,420	--
Net change in fund balances	(17,904)	(17,904)	5,950	23,854
Fund balances, January 1	73,230	73,230	73,230	--
Fund balances, December 31	<u>\$ 55,326</u>	<u>\$ 55,326</u>	<u>\$ 79,180</u>	<u>\$ 23,854</u>

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
GAMING ENFORCEMENT DIVISION SPECIAL REVENUE FUND  
FOR THE YEAR ENDED DECEMBER 31, 2002**

EXHIBIT C - 8

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Intergovernmental revenues:				
State shared revenues:				
On-behalf payments	\$ 3,600	\$ 3,600	\$ 3,600	\$ --
Charges for services:				
Gaming fees	115,000	76,652	76,160	(492)
Investment earnings	700	700	77	(623)
Total revenues	119,300	80,952	79,837	(1,115)
<b>EXPENDITURES</b>				
Current:				
General government:				
Operations	121,730	99,349	98,234	1,115
Excess (deficiency) of revenues over (under) expenditures	(2,430)	(18,397)	(18,397)	--
Fund balances, January 1	18,397	18,397	18,397	--
Fund balances, December 31	\$ 15,967	\$ --	\$ --	\$ --

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**ANIMAL CONTROL CENTER SPECIAL REVENUE FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2002**

EXHIBIT C - 9

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Licenses and permits:				
Licenses	\$ 339,000	\$ 339,000	\$ 344,431	\$ 5,431
Charges for services:				
Shelter income	58,760	67,094	70,761	3,667
Outside sales	16,000	16,000	10,789	(5,211)
Spay and neuter animals	--	--	1,150	1,150
Veterinary services	26,250	26,250	25,294	(956)
Total charges for services	101,010	109,344	107,994	(1,350)
Investment earnings	1,200	1,200	1,081	(119)
Miscellaneous revenues:				
Contributions from government agencies	--	6,666	5,833	(833)
Donations	24,000	24,000	27,956	3,956
Other income	--	--	51	51
Total miscellaneous revenues	24,000	30,666	33,840	3,174
Total revenues	465,210	480,210	487,346	7,136
<b>EXPENDITURES</b>				
Current:				
Health and welfare:				
Operations	996,420	1,005,141	1,005,141	--
Capital outlay	22,860	29,139	18,525	10,614
Total expenditures	1,019,280	1,034,280	1,023,666	10,614
Excess (deficiency) of revenues over (under) expenditures	(554,070)	(554,070)	(536,320)	17,750
<b>OTHER FINANCING SOURCES</b>				
Transfers in:				
General Fund	532,140	532,140	532,140	--
Proceeds of capital asset disposition	3,000	3,000	40	(2,960)
Total other financing sources	535,140	535,140	532,180	(2,960)
Net change in fund balances	(18,930)	(18,930)	(4,140)	14,790
Fund balances, January 1	29,331	29,331	29,331	--
Fund balances, December 31	\$ 10,401	\$ 10,401	\$ 25,191	\$ 14,790

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
FEDERAL FORFEITED PROPERTY SPECIAL REVENUE FUND  
FOR THE YEAR ENDED DECEMBER 31, 2002**

EXHIBIT C - 10

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Fines and forfeits:				
Forfeited property	\$ 125,000	\$ 7,213	\$ 118,457	\$ 111,244
Investment earnings	--	500	1,018	518
Total revenues	<u>125,000</u>	<u>7,713</u>	<u>119,475</u>	<u>111,762</u>
<b>EXPENDITURES</b>				
Current:				
Public safety:				
Dedicated funds	125,000	64,550	61,631	2,919
Capital outlay	<u>56,837</u>	<u>--</u>	<u>--</u>	<u>--</u>
Total expenditures	<u>181,837</u>	<u>64,550</u>	<u>61,631</u>	<u>2,919</u>
Excess (deficiency) of revenues over (under) expenditures	(56,837)	(56,837)	57,844	114,681
Fund balances, January 1	<u>67,268</u>	<u>67,268</u>	<u>67,268</u>	<u>--</u>
Fund balances, December 31	<u>\$ 10,431</u>	<u>\$ 10,431</u>	<u>\$ 125,112</u>	<u>\$ 114,681</u>

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**EAST BATON ROUGE PARISH COMMUNICATIONS DISTRICT SPECIAL REVENUE FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2002**

EXHIBIT C - 11

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Charges for services:				
Enhanced 911	\$ 2,400,000	\$ 2,400,000	\$ 3,252,063	\$ 852,063
Investment earnings	--	--	34,792	34,792
Total revenues	<u>2,400,000</u>	<u>2,400,000</u>	<u>3,286,855</u>	<u>886,855</u>
<b>EXPENDITURES</b>				
Current:				
Public safety:				
Communications	2,460,430	2,460,430	2,268,097	192,333
Capital outlay	<u>32,440</u>	<u>32,440</u>	<u>--</u>	<u>32,440</u>
Total expenditures	<u>2,492,870</u>	<u>2,492,870</u>	<u>2,268,097</u>	<u>224,773</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(92,870)</u>	<u>(92,870)</u>	<u>1,018,758</u>	<u>1,111,628</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in:				
Emergency Medical Services Fund	430,580	430,580	395,951	(34,629)
Transfers out:				
Excess Revenue and Limited Tax Fund	(400,000)	(400,000)	(400,000)	--
Proceeds of capital asset disposition	<u>--</u>	<u>--</u>	<u>75</u>	<u>75</u>
Total other financing sources and uses	<u>30,580</u>	<u>30,580</u>	<u>(3,974)</u>	<u>(34,554)</u>
Net change in fund balances	(62,290)	(62,290)	1,014,784	1,077,074
Fund balances, January 1	<u>1,892,559</u>	<u>1,892,559</u>	<u>1,892,559</u>	<u>--</u>
Fund balances, December 31	<u>\$ 1,830,269</u>	<u>\$ 1,830,269</u>	<u>\$ 2,907,343</u>	<u>\$ 1,077,074</u>

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
EMERGENCY MEDICAL SERVICES SPECIAL REVENUE FUND  
FOR THE YEAR ENDED DECEMBER 31, 2002**

EXHIBIT C - 12

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes:				
General property taxes	\$ 5,119,080	\$ 5,371,080	\$ 5,582,798	\$ 211,718
Charges for services:				
Emergency transport charges	4,664,000	4,664,000	5,525,231	861,231
Investment earnings	215,690	215,690	140,766	(74,924)
Miscellaneous revenues:				
Other income	16,220	16,220	81,472	65,252
Total revenues	10,014,990	10,266,990	11,330,267	1,063,277
<b>EXPENDITURES</b>				
Current:				
Public safety:				
Operations	9,172,972	9,385,558	9,014,357	371,201
Capital outlay	945,235	984,649	735,114	249,535
Total expenditures	10,118,207	10,370,207	9,749,471	620,736
Excess (deficiency) of revenues over (under) expenditures	(103,217)	(103,217)	1,580,796	1,684,013
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in:				
Capital Projects Fund	--	75,972	75,972	--
Transfers out:				
East Baton Rouge Parish Communications District	(430,580)	(430,580)	(395,951)	34,629
Proceeds of capital asset disposition	--	--	5,250	5,250
Total other financing sources and uses	(430,580)	(354,608)	(314,729)	39,879
Net change in fund balances	(533,797)	(457,825)	1,266,067	1,723,892
Fund balances, January 1	9,474,169	9,474,169	9,474,169	--
Fund balances, December 31	<u>\$ 8,940,372</u>	<u>\$ 9,016,344</u>	<u>\$ 10,740,236</u>	<u>\$ 1,723,892</u>

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**BATON ROUGE FIRE DEPARTMENT PAY ENHANCEMENT SPECIAL REVENUE FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2002**

EXHIBIT C - 13

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes:				
General property taxes	\$ 6,541,470	\$ 6,541,470	\$ 6,875,384	\$ 333,914
Investment earnings	--	--	(53,151)	(53,151)
Total revenues	6,541,470	6,541,470	6,822,233	280,763
<b>EXPENDITURES</b>				
Current:				
Public safety:				
Operations	6,541,470	6,541,470	6,202,386	339,084
Excess (deficiency) of revenues over (under) expenditures	--	--	619,847	619,847
Fund balances, January 1	(87,297)	(87,297)	(87,297)	--
Fund balances, December 31	\$ (87,297)	\$ (87,297)	\$ 532,550	\$ 619,847

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
CONSOLIDATED ROAD LIGHTING DISTRICT NO. 1 SPECIAL REVENUE FUND  
FOR THE YEAR ENDED DECEMBER 31, 2002**

EXHIBIT C - 14

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes:				
General property taxes	\$ 527,730	\$ 527,730	\$ 555,763	\$ 28,033
Intergovernmental revenues:				
State shared revenues:				
Louisiana revenue sharing	123,250	66,250	56,945	(9,305)
Investment earnings	90,000	55,000	52,368	(2,632)
Total revenues	740,980	648,980	665,076	16,096
<b>EXPENDITURES</b>				
Current:				
Transportation:				
Operations	1,040,980	1,040,980	478,253	562,727
Excess (deficiency) of revenues over (under) expenditures	(300,000)	(392,000)	186,823	578,823
Fund balances, January 1	2,779,269	2,779,269	2,779,269	--
Fund balances, December 31	<u>\$ 2,479,269</u>	<u>\$ 2,387,269</u>	<u>\$ 2,966,092</u>	<u>\$ 578,823</u>

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
PARISH TRANSPORTATION SPECIAL REVENUE FUND  
FOR THE YEAR ENDED DECEMBER 31, 2002**

EXHIBIT C - 15

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Intergovernmental revenues:				
State shared revenues:				
State road fund	\$ 2,590,000	\$ 2,590,000	\$ 2,769,638	\$ 179,638
Investment earnings	250,000	250,000	118,551	(131,449)
Total revenues	2,840,000	2,840,000	2,888,189	48,189
<b>EXPENDITURES</b>				
Current:				
Transportation:				
Operations	892,755	1,092,755	654,979	437,776
Capital outlay	6,425,909	6,800,909	4,100,736	2,700,173
Intergovernmental	947,230	947,230	947,230	--
Total expenditures	8,265,894	8,840,894	5,702,945	3,137,949
Excess (deficiency) of revenues over (under) expenditures	(5,425,894)	(6,000,894)	(2,814,756)	3,186,138
Fund balances, January 1	7,437,831	7,437,831	7,437,831	--
Fund balances, December 31	\$ 2,011,937	\$ 1,436,937	\$ 4,623,075	\$ 3,186,138

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
PARISH STREET MAINTENANCE SPECIAL REVENUE FUND  
FOR THE YEAR ENDED DECEMBER 31, 2002**

EXHIBIT C - 16

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes:				
General sales and use taxes	\$ 6,009,700	\$ 12,363,250	\$ 12,738,869	\$ 375,619
Investment earnings	59,740	120,750	108,944	(11,806)
Total revenues	6,069,440	12,484,000	12,847,813	363,813
<b>EXPENDITURES</b>				
Current:				
Transportation:				
Street maintenance	9,277,292	15,849,822	13,150,476	2,699,346
Excess (deficiency) of revenues over (under) expenditures	(3,207,852)	(3,365,822)	(302,663)	3,063,159
Fund balances, January 1	3,365,822	3,365,822	3,365,822	--
Fund balances, December 31	\$ 157,970	\$ --	\$ 3,063,159	\$ 3,063,159

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
CONSOLIDATED GARBAGE SERVICE DISTRICT NO. 1 SPECIAL REVENUE FUND  
FOR THE YEAR ENDED DECEMBER 31, 2002**

EXHIBIT C - 17

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes:				
General property taxes	\$ 3,772,410	\$ 3,772,410	\$ 4,206,263	\$ 433,853
Intergovernmental revenues:				
State shared revenues:				
Louisiana revenue sharing	761,570	761,570	770,053	8,483
Charges for services:				
Solid waste user fees	5,573,000	5,573,000	5,719,435	146,435
Investment earnings	425,000	425,000	201,415	(223,585)
Total revenues	10,531,980	10,531,980	10,897,166	365,186
<b>EXPENDITURES</b>				
Current:				
Sanitation:				
Operations	9,891,460	9,891,460	9,551,322	340,138
Excess (deficiency) of revenues over (under) expenditures	640,520	640,520	1,345,844	705,324
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out:				
General Fund	(1,077,030)	(1,077,030)	(1,077,030)	--
Net change in fund balances	(436,510)	(436,510)	268,814	705,324
Fund balances, January 1	11,946,749	11,946,749	11,946,749	--
Fund balances, December 31	<u>\$ 11,510,239</u>	<u>\$ 11,510,239</u>	<u>\$ 12,215,563</u>	<u>\$ 705,324</u>

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**GRANTS SPECIAL REVENUE FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2002**

EXHIBIT C - 18

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Intergovernmental revenues:				
Federal grants:				
Federal Emergency Management Agency	\$ 172,404	\$ 139,762	\$ --	\$ (139,762)
Department of Justice	1,845,283	1,845,283	540,698	(1,304,585)
Office of National Drug Control Policy	5,000	5,000	5,000	--
Department of Transportation	6,001	12,078	6,078	(6,000)
Department of Health and Human Services	8,427,057	9,504,972	8,400,933	(1,104,039)
Department of Housing and Urban Development	38,394,526	38,533,205	12,761,056	(25,772,149)
Environmental Protection Agency	190,805	190,805	77,627	(113,178)
State grants:				
Department of Health and Hospitals	51,073	49,009	49,009	--
Highway Safety Commission	131,578	131,578	66,790	(64,788)
Commission on Law Enforcement	764,511	773,033	488,954	(284,079)
Department of Military Affairs	4,950,979	4,969,234	1,968,751	(3,000,483)
Department of Public Safety and Corrections	113,824	113,824	113,824	--
Office of the Governor	1,583,055	1,583,055	42,107	(1,540,948)
Louisiana State Supreme Court	78,330	81,484	51,974	(29,510)
Department of Transportation and Development	510,713	344,032	69,286	(274,746)
Louisiana State Capital Outlay Bill	30,000	30,000	15,000	(15,000)
Louisiana Housing Finance Agency	1,962,847	2,461,593	1,567,206	(894,387)
Department of Culture, Recreation and Tourism	172,601	172,601	78,163	(94,438)
Department of Social Services	1,296,796	856,955	372,224	(484,731)
Department of Labor	14,119,747	13,802,948	6,111,522	(7,691,426)
Department of Agriculture	55,006	55,000	15,000	(40,000)
Department of Education	2,382,668	2,237,890	1,683,775	(554,115)
Other grants:				
Capital Region Planning Commission	51,840	51,840	36,831	(15,009)
Entergy	39,248	39,248	37,435	(1,813)
Pennington Foundation	200,000	200,000	200,000	--
Summerlee Foundation	5,000	5,000	2,793	(2,207)
State Farm Insurance Company	20,000	20,000	--	(20,000)
Arts Council of Greater Baton Rouge	18,519	18,519	10,069	(8,450)
Capital Area United Way	23,645	23,645	23,645	--
Total intergovernmental revenues	77,603,056	78,251,593	34,795,750	(43,455,843)
Investment earnings	--	3,601	61,677	58,076
Miscellaneous revenues:				
Program income (Housing and Urban Development)	650,000	709,767	709,767	--
Condemnations (Housing and Urban Development)	--	150	150	--
Headstart - in kind contributions	1,544,800	2,144,808	2,144,808	--
Other income	--	2,300	2,306	6
Total miscellaneous revenues	2,194,800	2,857,025	2,857,031	6
Total revenues	79,797,856	81,112,219	37,714,458	(43,397,761)

**EXPENDITURES**

Current:

General government:

City Constable - Bulletproof Vest Grant	1,826	1,826	--	1,826
City Court Volunteers in the Court	44,108	42,727	42,727	--

The accompanying notes are an integral part of this statement.

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**GRANTS SPECIAL REVENUE FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2002**

EXHIBIT C - 18  
(Continued)

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>EXPENDITURES (continued)</b>				
Current (continued):				
General government (continued):				
City Constable - DARE	\$ 28,970	\$ 28,970	\$ 18,389	\$ 10,581
City Constable Electronic Equipment	971	970	970	--
Total general government	75,875	74,493	62,086	12,407
Public safety:				
Project Impact	16,607	--	--	--
Assistance to Firefighters	199,660	199,660	--	199,660
Community Policing Unit	580,130	1	--	1
Local Law Enforcement Block Grant	705,988	708,620	435,581	273,039
Drug-free Communities	196,078	197,078	85,107	111,971
Domestic Preparedness Equipment Program	194,400	235,500	136,546	98,954
Project Sentry	300,000	300,000	--	300,000
Project Safe Neighborhoods	150,000	150,000	5,077	144,923
Building dedication reimbursement	8,378	8,378	8,378	--
First Responder Training	6,001	6,001	--	6,001
Metropolitan Medical Response System	281,378	481,378	59,653	421,725
Ecstasy and Club Drug Infrastructure Development	344,800	344,800	29,131	315,669
High Intensity Drug Trafficking Area	5,000	5,000	5,000	--
Rural Development Grant	29,750	29,750	29,750	--
Governor's Safe and Drug-free Schools and Community	29,625	29,625	8,677	20,948
Truancy Assessment Project	113,808	113,808	113,808	--
Louisiana State Police Right-To-Know Grant	15	15	15	--
Terrorism Consequence Management Preparedness	24,216	42,470	42,470	--
Tropical Storm Allison	54,910	54,910	54,910	--
Tropical Storm Isidore	81,616	81,616	81,616	--
Hurricane Lili	444,608	444,608	441,112	3,496
Enhanced Hazardous Materials Grant	7,640	7,640	7,640	--
Hazardous Materials Emergency Preparedness Grant	5,566	5,566	5,566	--
Families In Need of Services	78,330	112,334	64,653	47,681
Drug Abuse Resistance Education	73,914	73,914	49,479	24,435
City Court Electronic Equipment Enhancement	971	971	971	--
Strategic Narcotics Area Patrol	611	--	--	--
Juvenile Accountability Incentive Block Grant	638,010	648,011	371,275	276,736
Integrated Criminal Apprehension Project	113,334	113,334	113,334	--
Reduce Underage Drinking	53,988	53,988	29,255	24,733
Operation Crossroads	79,478	79,478	37,850	41,628
Pennington Foundation Grants	150,000	150,000	150,000	--
Juvenile Underage Drinking Enforcement Grant	50,000	50,000	50,000	--
Non-grant funds:				
Multi-Jurisdictional Investigative Narcotics				
Task Force Program Income	148,563	156,872	--	156,872
Total public safety	5,167,373	4,885,326	2,416,854	2,468,472
Transportation:				
Capital City Inter-Modal Transportation Study	5,520	5,520	5,520	--
Street Name Sign Program	324,557	324,557	49,811	274,746
East Baton Rouge Flood Property Acquisition	176,974	176,974	6,871	170,103
Capital Region Planning Commission				
Transportation Planning Study	11,620	34,991	34,991	--
State Farm Intersection - Highland at Lee	20,000	20,000	--	20,000
Total transportation	538,671	562,042	97,193	464,849

The accompanying notes are an integral part of this statement.

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
GRANTS SPECIAL REVENUE FUND  
FOR THE YEAR ENDED DECEMBER 31, 2002**

EXHIBIT C - 18  
(Continued)

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>EXPENDITURES (continued)</b>				
Current (continued):				
Health and welfare:				
Summer Food Program	\$ 1,024,745	\$ 879,966	\$ 879,966	\$ --
Emergency Medical Services-Prison Medical Services Disease Screening Grant	25,296	25,165	25,165	--
Mosquito Monitoring and Control - Ouachita Parish	34	(6)	(6)	--
Low Income Housing Energy Assistance Program	1,468,186	2,089,878	1,382,677	707,201
Temporary Assistance to Needy Families	38,512	38,512	18,712	19,800
Federal Emergency Management Agency Emergency Shelter	23,645	23,645	23,645	--
Summerlee Foundation Grant	5,000	5,000	4,317	683
Non-grant funds:				
Health Insurance	9,922	9,922	9,922	--
Weatherization Assistance Program	640	640	--	640
Low Income Housing Energy Assistance Program	90,027	81,315	19,885	61,430
Summer Food Program	5,780	5,780	--	5,780
Temporary Assistance to Needy Families	97,339	97,339	679	96,660
Total health and welfare	2,789,126	3,257,156	2,364,962	892,194
Culture and recreation:				
State Aid to Public Libraries	92,113	170,276	78,163	92,113
Early Childhood Collection Grant	2,325	2,325	--	2,325
Decentralized Arts Funding Grant	44,526	44,526	24,222	20,304
Total culture and recreation	138,964	217,127	102,385	114,742
Conservation and development:				
Environmental Protection Agency Brownsfield Pilot Program	159,343	159,343	51,783	107,560
Watershed Protection Roundtable Workshop	25,843	25,843	25,843	--
Section 8 Operating Reserve	125,427	125,427	--	125,427
Sharlo Terrace II	664,506	669,163	334,756	334,407
MOD I Section 8 Rehabilitation	47,280	47,280	--	47,280
MOD III Section 8 Rehabilitation	2,007	2,007	--	2,007
MOD IV Section 8 Rehabilitation	1,647,231	1,647,230	638,702	1,008,528
Section 8 Certificate Program	658,774	730,232	96,471	633,761
Section 8 Voucher Program	488,971	551,534	533,077	18,457
Downtown Parking Structure Feasibility Study	171,622	171,622	28,275	143,347
Headstart	7,662,835	8,452,100	8,410,269	41,831
Street Tree Inventory	6	--	--	--
Urban Forestry Educational Enhancement	35,000	35,000	15,000	20,000
Urban Forestry Management and Greenspace Plan	20,000	20,000	--	20,000
Headstart Food Program	1,328,970	1,328,970	774,856	554,114
Job Training Partnership Act:				
Title II-A Incentive Funds	53,194	53,194	53,194	--
Welfare to Work	1,015,887	633,985	633,985	--
Community Services Block Grant:				
Administration and Outreach	2,050,147	2,186,791	957,882	1,228,909
State Discretionary	6,550	6,550	--	6,550

The accompanying notes are an integral part of this statement.

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**GRANTS SPECIAL REVENUE FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2002**

EXHIBIT C - 18  
(Continued)

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>EXPENDITURES (continued)</b>				
Current (continued):				
Conservation and development (continued):				
McKinley High Renovations	\$ 1,500,000	\$ 1,500,000	\$ --	\$ 1,500,000
Louisiana Job Employment Training	691,104	506,268	209,460	296,808
Community Development Weatherization Assistance	248,935	(70)	(70)	--
Community Development Emergency Shelter Grants	350,757	350,757	162,834	187,923
Emergency Shelter Grants	5,365	5,365	--	5,365
Flood Mitigation Assistance Program - Commercial				
Floodproofing	24,000	24,000	--	24,000
East Baton Rouge Parish Elevation Project	225	225	(3,725)	3,950
Workforce Investment Act:				
Administration	883,517	899,181	265,814	633,367
Adult Program	2,475,650	2,505,651	1,205,464	1,300,187
Youth Program	2,892,448	2,972,025	1,154,358	1,817,667
Dislocated Workers Program	2,875,642	2,892,971	1,120,962	1,772,009
Tropical Storm Allison	1,543,654	1,543,654	550,667	992,987
Weatherization Assistance Program	344,811	221,865	54,479	167,386
Gulf States Emergency Management	39,248	39,248	37,435	1,813
Non-grant funds:				
Headstart Programs	31,361	31,361	--	31,361
Childhood Learning Centers Food Program	810	810	--	810
Rental Rehabilitation Local Funds	367,917	410,673	--	410,673
Head Start - In Kind Services	1,544,800	2,144,808	2,144,808	--
Louisiana Job Employment Training	94,868	94,868	3,310	91,558
Downtown Visitors Amenity Plan	60,000	60,000	30,000	30,000
Urban/Economic Development Program:				
Program Administration	19,845	19,845	--	19,845
Contingencies	25,849	26,364	--	26,364
Community Development Block Grant:				
Public Improvements, Facilities	1,641,577	290,815	194,721	96,094
Demolition and Clearance	371,060	346,060	179,344	166,716
Public Services	2,410,027	2,426,527	411,290	2,015,237
Relocation Assistance	35,000	35,000	--	35,000
Housing Rehabilitation	7,974,691	8,219,139	3,928,484	4,290,655
Economic Development	200,000	200,000	31,709	168,291
Planning	10,000	10,000	--	10,000
Program Administration	3,124,143	2,917,690	1,620,476	1,297,214
Contingencies	777,839	240,599	--	240,599
Community Development Home Program:				
Construction of Housing	56,488	56,488	--	56,488
Direct Home Ownership Assistance	5,833,968	5,749,018	1,543,964	4,205,054
Housing Rehabilitation	1,082,876	856,576	3,997	852,579
Program Administration	1,272,125	1,336,617	423,381	913,236
Community Housing Development Organization	2,077,699	2,388,949	757,904	1,631,045
Continuum of Care - Supportive Housing Program:				
Public Services	3,509,236	3,509,236	1,142,068	2,367,168
Program Administration	198,021	198,021	50,265	147,756
Housing Opportunities for Persons with AIDS				
Program:				
Public Services	805,112	805,112	579,328	225,784
Program Administration	33,942	33,942	33,942	--
Total conservation and development	63,598,203	62,715,929	30,390,762	32,325,167

The accompanying notes are an integral part of this statement.

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
GRANTS SPECIAL REVENUE FUND  
FOR THE YEAR ENDED DECEMBER 31, 2002**

EXHIBIT C - 18  
(Continued)

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>EXPENDITURES (continued)</b>				
Capital outlay	9,600,730	11,332,370	4,248,094	7,084,276
Total expenditures	81,908,942	83,044,443	39,682,336	43,362,107
Excess (deficiency) of revenues over (under) expenditures	(2,111,086)	(1,932,224)	(1,967,878)	(35,654)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in:				
General Fund	175,720	35,514	35,514	--
Library Board of Control Fund	11,854	11,854	11,854	--
Total transfers in	187,574	47,368	47,368	--
Transfers out:				
Capital Projects Fund	(412,722)	(412,722)	(412,722)	--
Proceeds of capital asset disposition	--	400	400	--
Total other financing sources and uses	(225,148)	(364,954)	(364,954)	--
Net change in fund balances	(2,336,234)	(2,297,178)	(2,332,832)	(35,654)
Fund balances, January 1	2,423,127	2,423,127	2,423,127	--
Fund balances, December 31	<u>\$ 86,893</u>	<u>\$ 125,949</u>	<u>\$ 90,295</u>	<u>\$ (35,654)</u>

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**CITY SALES TAX BONDS DEBT SERVICE FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2002**

EXHIBIT C - 19

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes:				
General sales and use taxes	\$ 14,680,010	\$ 14,680,010	\$ 14,648,079	\$ (31,931)
Investment earnings	665,160	665,160	577,160	(88,000)
Total revenues	15,345,170	15,345,170	15,225,239	(119,931)
<b>EXPENDITURES</b>				
Debt service:				
Principal:				
Bond principal	8,565,000	8,565,000	8,565,000	--
Interest and fiscal charges:				
Bond interest	6,670,030	6,670,030	6,557,601	112,429
Paying agent fees	7,000	7,000	2,410	4,590
Total interest and fiscal charges	6,677,030	6,677,030	6,560,011	117,019
Total expenditures	15,242,030	15,242,030	15,125,011	117,019
Excess (deficiency) of revenues over (under) expenditures	103,140	103,140	100,228	(2,912)
Fund balances, January 1	22,071,954	22,071,954	22,071,954	--
Fund balances, December 31	\$ 22,175,094	\$ 22,175,094	\$ 22,172,182	\$ (2,912)

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
PARISH SALES TAX BONDS DEBT SERVICE FUND  
FOR THE YEAR ENDED DECEMBER 31, 2002**

EXHIBIT C - 20

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes:				
General sales and use taxes	\$ 606,400	\$ 416,400	\$ 415,693	\$ (707)
Investment earnings	27,710	27,710	20,987	(6,723)
Total revenues	634,110	444,110	436,680	(7,430)
<b>EXPENDITURES</b>				
Debt service:				
Principal:				
Bond principal	470,000	470,000	470,000	--
Interest and fiscal charges:				
Bond interest	156,940	156,940	156,932	8
Paying agent fees	1,000	1,000	20	980
Total interest and fiscal charges	157,940	157,940	156,952	988
Total expenditures	627,940	627,940	626,952	988
Excess (deficiency) of revenues over (under) expenditures	6,170	(183,830)	(190,272)	(6,442)
Fund balances, January 1	917,656	917,656	917,656	--
Fund balances, December 31	\$ 923,826	\$ 733,826	\$ 727,384	\$ (6,442)

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
STATE AND LOCAL GOVERNMENT SECURITIES DEBT SERVICE FUND  
FOR THE YEAR ENDED DECEMBER 31, 2002**

EXHIBIT C - 21

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Investment earnings	\$ 190,940	\$ 190,940	\$ 190,941	\$ 1
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out:				
General Fund	<u>(982,820)</u>	<u>(982,820)</u>	<u>(982,741)</u>	<u>79</u>
Net change in fund balances	(791,880)	(791,880)	(791,800)	80
Fund balances, January 1	<u>4,958,970</u>	<u>4,958,970</u>	<u>4,958,970</u>	<u>--</u>
Fund balances, December 31	<u>\$ 4,167,090</u>	<u>\$ 4,167,090</u>	<u>\$ 4,167,170</u>	<u>\$ 80</u>

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
TAXABLE REFUNDING BONDS DEBT SERVICE FUND  
FOR THE YEAR ENDED DECEMBER 31, 2002**

EXHIBIT C - 22

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Investment earnings	\$ --	\$ --	\$ 3,958	\$ 3,958
<b>EXPENDITURES</b>				
Debt service:				
Principal:				
Bond principal	1,097,344	1,097,344	299,764	797,580
Interest and fiscal charges:				
Bond interest	2,068,683	2,068,683	1,763,460	305,223
Paying agent fees	106,500	106,500	45,864	60,636
Total interest and fiscal charges	2,175,183	2,175,183	1,809,324	365,859
Bond issuance costs	2,052,790	2,052,790	1,926,879	125,911
Total expenditures	5,325,317	5,325,317	4,035,967	1,289,350
Excess (deficiency) of revenues over (under) expenditures	(5,325,317)	(5,325,317)	(4,032,009)	1,293,308
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in:				
General Fund	3,019,028	3,019,028	3,019,028	--
Refunding bonds issued	73,800,000	73,800,000	73,450,000	(350,000)
Current refunding of debt	(71,493,711)	(71,493,711)	(71,482,907)	10,804
Total other financing sources and uses	5,325,317	5,325,317	4,986,121	(339,196)
Net change in fund balances	--	--	954,112	954,112
Fund balances, January 1	--	--	--	--
Fund balances, December 31	\$ --	\$ --	\$ 954,112	\$ 954,112

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
EXCESS REVENUE AND LIMITED TAX DEBT SERVICE FUND  
FOR THE YEAR ENDED DECEMBER 31, 2002**

EXHIBIT C - 23

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>EXPENDITURES</b>				
Debt service:				
Principal:				
Bond principal	\$ 1,510,370	\$ 1,526,617	\$ 1,578,611	\$ (51,994)
Interest and fiscal charges:				
Bond interest	4,968,860	2,583,585	2,500,786	82,799
Total expenditures	6,479,230	4,110,202	4,079,397	30,805
<b>OTHER FINANCING SOURCES</b>				
Transfers in:				
General Fund	6,079,230	3,270,202	3,239,397	(30,805)
East Baton Rouge Parish				
Communications District	400,000	400,000	400,000	--
Capital Projects Fund	--	440,000	440,000	--
Total other financing sources	6,479,230	4,110,202	4,079,397	(30,805)
Net change in fund balances	--	--	--	--
Fund balances, January 1	--	--	--	--
Fund balances, December 31	\$ --	\$ --	\$ --	\$ --

The accompanying notes are an integral part of this statement.